

THE EFFECTIVE DATE OF THIS ORDINANCE IS APRIL 12, 2007

ORDINANCE NO. 07-09-449

RE: Repeal of January Semi-Annual New Construction Tax Bill Payment Discount

RECITALS

Article 25, Section 3(h) of the Annotated Code of Maryland grants the Board of County Commissioners of Frederick County, Maryland the power to provide for the prompt collection of taxes due the County by authorizing discounts.

In Frederick County, a discount of one per cent (1%) is currently allowed for January semi-annual new construction property tax bill payments received within 30 days of the billing date and one-half per cent (1/2%) for payments received within 31-60 days of the billing date. Frederick County Code, Section 1-8-4(B).

The benefit derived from the discount currently allowed on the payment of January semi-annual new construction property tax bills is disproportionate to the benefit received by the County for prompt payment of these taxes. Therefore, the Board of County Commissioners desires to repeal the discount for payment of January semi-annual new construction property tax bills.

A public hearing to receive public comment on this proposed discount repeal was held on March 6, 2007.

NOW THEREFORE, BE IT ENACTED AND ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF FREDERICK COUNTY, MARYLAND, that subsection 1-8-4(A) of the Frederick County Code is amended to read as indicated below, subsection 1-8-4(B) is repealed in its entirety, and subsections 1-8-4(C) and (D) are renumbered as subsections 1-8-4(B) and (C) respectively, all to read as follows:

§ 1-8-4. DISCOUNT OF TAXES.

(A) Discounts shall be allowed on THE PAYMENT OF ANNUAL county property tax and special district tax DUE JULY 1 OF EACH YEAR as follows.

(1) A discount of 1% shall be allowed if such taxes are paid in July of the year in which they are due.

(2) A discount of 0.5% shall be allowed if such taxes are paid in August of the year in which they are due.

(3) There shall be no discount if such taxes are paid in September, October, November or December of the year in which they are levied.

[(B)] Discounts shall be allowed on all county property taxes due on January 1 of each year on semiannual assessments as follows.

(1) 1% if such taxes are paid within 30 days of the billing date.

(2) 0.5% if such taxes are paid within 31 to 60 days of the billing date.]

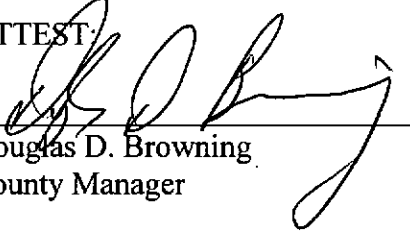
[(C)] (B) The discount for supplemental roll property tax bills shall be 1% if such taxes are paid within 30 days of the billing date.

[(D)] (C) The discount on public utility property tax bills shall be 1% if such taxes are paid within 30 days of the billing date.

AND BE IT FURTHER ENACTED AND ORDAINED that this Ordinance shall take effect on April 12, 2007, and shall be applicable to all taxable years beginning after June 30, 2007.

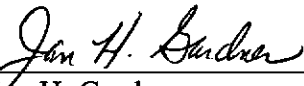
The undersigned certifies that this Ordinance was approved and adopted by the Board of
County Commissioners on the 12th day of April 2007.

ATTEST:



Douglas D. Browning
County Manager

BOARD OF COUNTY COMMISSIONERS
OF FREDERICK COUNTY, MARYLAND

By: 

Jan H. Gardner
President

n.j.m.
4-12-07